

# INSTRUCTIONS FOR LOCAL EXPOSITION TAX RETURN

## GENERAL INSTRUCTIONS

### THREE STEPS TO FILING YOUR RETURN

1. Read these instructions and enter the requested information and amounts on the correct Local Exposition Tax Return for the period covered. NOTE: Keep a copy of your completed return for your records for at least four years.
2. Check over your return.
  - Have you reported taxable receipts for each of the taxes that applies to your type of business?
  - Have you checked your computation of the tax owed?
3. Mail the return and your check or money order to:  
Wisconsin Department of Revenue  
PO Box 8992  
Madison WI 53708-8992

This return must be filed when due, even if you have no tax to report. If you cannot file your return by the due date, you should write to the Department's Registration Unit (see the address in the SPECIAL INSTRUCTIONS section below) **before** the

due date of the return and request an extension of time to file. The department may grant you an additional month from the original due date of the return to file the return. However, if the tax liability is not paid by the original due date, the tax will be subject to 1% interest per month during the extension period.

Do not take credit for previous overpayments against the tax due on this return. To obtain a refund of your overpayment, send a written request to Wisconsin Department of Revenue, PO Box 8946, Madison WI 53708-8946. Information on filing a claim for refund may be obtained from any Department of Revenue office.

Any Questions? See Publication 410, Local Exposition Taxes, which is available for viewing or downloading at <http://www.revenue.wi.gov/pubs/pb410.pdf>. You may also contact any Department of Revenue office or write to Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949, telephone (608) 266-2776 (TDD (608) 267-1049), Fax (608) 267-1030, E-mail [sales10@revenue.wi.gov](mailto:sales10@revenue.wi.gov) or visit our web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).

## SPECIAL INSTRUCTIONS

**Federal Employer Identification Number and Social Security Number:** If the federal employer identification number or sole proprietor's social security number is incorrect or not listed, enter the correct number in the space provided.

If your federal employer identification number is incorrect because of a change in ownership, attach a letter of explanation.

**Period Covered:** It is important that you verify you are using the correct return for the period covered to report your local exposition taxes.

**District:** For purposes of this return, "District" means the local exposition district which includes any city or village located wholly or partially in Milwaukee County.

**Account Changes:** If you have a change in name, address, or ownership or other changes to your account, please send the information to:

Registration Unit  
Wisconsin Department of Revenue  
PO Box 8949  
Madison WI 53708-8949

Include your tax account number in all correspondence.

If your business operates at more than one location, please specify which location(s) had an ownership, name, or address change.

**Amended Returns:** See Publication 410, *Local Exposition Taxes*, Part X, available at [www.revenue.wi.gov](http://www.revenue.wi.gov).

## INSTRUCTIONS FOR LINES 1 THROUGH 11

**IMPORTANT NOTE:** Use black ink when completing this return. Send in the original return only. Do not send in a photocopy.

**Line 1.** Enter the amount of taxable receipts from furnishing rooms or lodging to any person residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public within the District for the period covered by the return. Taxable receipts do not include:

- 1) Sales to federal and Wisconsin governmental units (including Wisconsin counties, cities, villages, towns, public schools, and school districts), local exposition district, local professional baseball park district, nonprofit organizations holding a Certificate of Exempt Status (CES) from the Wisconsin Department of Revenue, and any federally recognized American Indian Tribe or Band in Wisconsin.

## INSTRUCTIONS FOR LINES 1 THROUGH 11 (cont'd.)

- 2) Sales by public schools, colleges, universities, hospitals, sanatoriums, or nursing homes, and sales by agency camps (that is, camps operated by nonprofit corporations or associations organized and operated exclusively for religious, charitable, or educational purposes.

**Line 2.** Multiply the amount on line 1 by 2.5% (.025). Enter the result on line 2.

**Line 3.** Enter the amount of taxable receipts from furnishing rooms or lodging to any person residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public within the City of Milwaukee for the period covered by the return.

**Line 4.** Multiply the amount on line 3 by 7% (.07). Enter the result on line 4.

**Line 5.** Enter the amount of taxable receipts from sales in the district of candy, soft drinks, and prepared foods. The tax is also imposed on sales of alcoholic beverages if the alcoholic beverage is for consumption on the seller's premises. **Note:** If you are filing an annual exposition tax return, you would enter your taxable sales on lines 5a and 6a.

Taxable receipts do not include:

- 1) Sales to federal and Wisconsin governmental units (including Wisconsin counties, cities, villages, towns, public schools, and school districts), local exposition district, local professional baseball park district, nonprofit organizations holding a Certificate of Exempt Status (CES) from the Wisconsin Department of Revenue, and any federally recognized American Indian Tribe or Band in Wisconsin.
- 2) Sales by any public or private elementary or secondary school exempt from Wisconsin income or franchise taxes, including school districts.

**Line 6.** Multiply line 5 by 0.5% (.005). Enter the result on line 6.

**Line 7.** Enter the amount of taxable receipts from the rental of Type 1 automobiles, in the District, for 30 days or less, by establishments primarily engaged in the short-term rental of passenger cars without drivers.

A "Type 1 automobile" is defined as a motor vehicle designed and used primarily for carrying persons but does not come within the definition of motor bus, motorcycle, moped, motor bicycle, motor home, or motor vehicles licensed as trucks.

Taxable receipts do not include:

- 1) Rerentals
- 2) Rentals of service or repair replacement vehicles.
- 3) Rentals to federal and Wisconsin governmental units (including Wisconsin counties, cities, villages, towns, public schools, and school districts), local exposition district, local professional baseball park district, nonprofit organizations holding a Certificate of Exempt Status (CES) from the Wisconsin Department of Revenue, and any federally recognized American Indian Tribe or Band in Wisconsin.
- 4) Rentals by any public or private elementary or secondary school exempt from Wisconsin income or franchise taxes, including school districts.

**Line 8.** Multiply the amount on line 7 by 3% (.03). Enter the result on line 8.

**Line 9.** Add lines 2, 4, 6 and 8 and enter the total on line 9. **Note:** If you are filing an annual exposition tax return you would add lines 2, 4, 5b, 6b, and 8.

**Line 10.** If you do **not file** a return on time, you are subject to interest at the rate of 1.5% per month on the tax on line 9 from the due date to the date the return is filed. Include this amount on line 10.

In addition, late returns may be subject to (1) a \$20 late filing fee, **and** (2) a negligence penalty of 5% per month, up to a maximum 25%, of the tax on line 9. These penalties may be waived in the case of death of the person required to file the return, or if another reasonable explanation exists for the late filing. These penalties will not be waived if the return is filed late due to carelessness or inattention. You will be notified if an additional amount is due.

**Line 11.** Add the amounts on lines 9 and 10 and enter the total on line 11. This is the amount you owe. **CAUTION:** DO NOT reduce the amount due on this line by any refund or credit from prior period returns.

Payment of the amount due may be made by check or money order made payable to the Wisconsin Department of Revenue. Write your tax account number on your check or money order and enclose it with your completed Local Exposition Tax Return.

**Sign and date your return:** Sign and date your return in the area provided near the bottom of the return.

**Phone number.** Enter the telephone number where you can be reached during the day.